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November 20, 2023

MEMO ENDORSED  
11/21/23

BY ECF

Hon. Colleen McMahon  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, N.Y. 10007

SENTENCING IS Adj  
to February 22, 2024  
At 2pm.

Re: *United States v. Zvi Zigelman*, 23-cr-65

Colleen McMahon

Dear Judge McMahon:

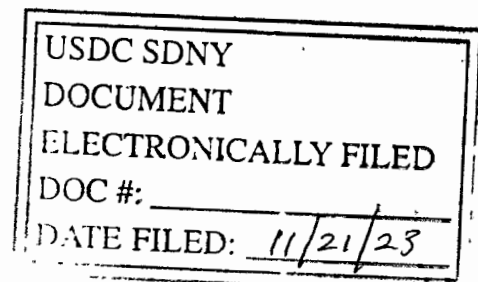
We write to respectfully request an 8–10 week adjournment of Mr. Zigelman’s sentencing, so as to allow him the time to finalize the sale of a property which we expect will allow him to pay all, or substantially all, of his \$1,033,700, restitution obligation.

Mr. Zigelman is currently scheduled to be sentenced for PPP and EIDL loan fraud on December 7. The total amount he received as a result of his crime, and thus the amount he owes the government, is \$1,033,700. Over the last few months, Mr. Zigelman has worked to raise the money to pay his restitution obligation. In particular, he plans on selling a property he owns and using the proceeds to pay back the government, hopefully in full. He expects to sign a contract to sell the property within the next 2–3 weeks and to close shortly thereafter. (The expected buyer does not expect to seek a mortgage from a bank and so the closing hopefully will happen shortly after the contract is signed).

For this reason, we respectfully request an 8–10 week adjournment to allow sufficient time for the sale to close and Mr. Zigelman to pay back the government. *See generally* 18 U.S.C. 3553(a)(7) (“The court, in determining the particular sentence to be imposed, shall consider ... the need to provide restitution to any victims of the offense). And while we are optimistic that the sale will close in less than ten weeks, we seek the 8–10 week adjournment in an abundance of caution as to avoid the need to possibly seek an additional adjournment in a few weeks’ time.

I have spoken to the assigned AUSA and she informed me that while the government does not object to a 2–3 week adjournment, she does object to any longer adjournment.

In the alternative, if the Court denies this motion, we respectfully request an adjournment of the deadline for the defense sentencing submission, currently due on Thanksgiving, until Monday, November 27. The government graciously informed me that it has no objection to this request.



Necheles Law, LLP

Respectfully submitted,

/s/

Susan R. Necheles  
Gedalia M. Stern

Cc: AUSA Emily Deininger (via ECF)